

CHAPTER V

DISCUSSION AND CONCLUSION

5.1 JUSTIFICATION OF RESEARCH FINDINGS

As a result, the data analysis from Chapter 4 found figured out that Hypotheses 1 which means Capability has no significant relationship with employee performance ($p > 0.1$), but for second Hypothesis which means Career Opportunity has significance with Professional Certification ($p < 0.1$) based on results of the calculation in the regression test.

5.2 RECOMMENDATIONS

Recommendation for this research can be expected as:

1. The results of this study are expected to later be used as a reference for better research in the future regarding the explanation of the factors that influence the interest of accounting students to obtain professional certification.
2. As input for MSU Malaysia to improve socialization and promotion of the importance of professional certification to accounting students, so that more students are interested in participating in the professional certification
3. In addition, this research is expected to be a motivator and consideration for students in making decisions to continue their education even higher.

5.3 LIMITATIONS OF STUDY

The implementation of this study still has limitations:

1. This study only uses survey methods through distributing questionnaires without conducting direct interviews, so the results of this study only reveal data from the collected instrument results.
2. This study did not conduct discussions and adjustments to the experts of public accountants and professional certification regarding questionnaire literature data, because the framework of this questionnaire was developed from the research interests of writer to full fill the final report.

5.4 CONCLUSION

One of the factors for fresh graduate in choosing a career that suits their interests and the majors they took while studying on campus. Where in this case

there are several factors for students to consider before choosing a career. Professional Certification is one of the steps for students to be able to know student abilities, where there are several factors that can influence students in taking Professional Certification and are expected to help students choose job opportunities they are interested in. Good career opportunities are related to the success of the students themselves while studying on campus and understanding of the material in the majors they are interested in. Therefore, students' interests must be known and trained continuously to find out the extent of the knowledge they have gained while studying so that the results obtained are in accordance with their respective interests. As a result, the summary of the research findings is that Career Opportunity have a significant relationship with Professional Certification. Whereas Capability have no significantly related to Professional Certification. Last but not least, the recommendation for future research will be necessary to change the population, sample, and diverse variables, as well as to examine other performance indicators and enhanced research methods. Professionals in administration, finance, corporate, marketing, and personnel will be assisted with this. discover a resolution to the subject matter, and researchers have their research framework with a greater understanding of the issue in the future.